

**CALGARY  
ASSESSMENT REVIEW BOARD  
DECISION WITH REASONS**

In the matter of the complaint against the property assessment as provided by the *Municipal Government Act*, Chapter M-26, Section 460(4).

between:

*Altus Group Ltd., COMPLAINANT*

and

*The City Of Calgary, RESPONDENT*

before:

*J. Gilmour, PRESIDING OFFICER*

*J. O'Hearn, MEMBER*

*V. Nesry, MEMBER*

This is a complaint to the Calgary Assessment Review Board in respect of a property assessment prepared by the Assessor of The City of Calgary and entered in the 2010 Assessment Roll as follows:

<b>ROLL NUMBER:</b>	<b>068241207</b>
<b>LOCATION ADDRESS:</b>	<b>112 17 Avenue SE</b>
<b>FILE NUMBER:</b>	<b>58798</b>
<b>ASSESSMENT:</b>	<b>\$ 9,470,000</b>

This complaint was heard on the 25<sup>th</sup> day of November, 2010 at the office of the Assessment Review Board located at 4<sup>th</sup> Floor, 1212 – 31 Avenue NE, Calgary, Alberta, Boardroom 3.

Appeared on behalf of the Complainant:

- *B. Neeson*

Appeared on behalf of the Respondent:

- *D. Satoor*

### **I. Property Description:**

The subject property is an Auto-body shop located in the Beltline district of the City of Calgary. The site area is 41,958 SF and was built in 1964.

### **II. Issue:**

Because of the L-shape of the building, is it entitled to a 15 percent reduction in its assessment?

### **III. Complainant's Requested Value:**

\$ 8,040,000

### **IV. Summary Of Evidence From Both Parties:**

The current assessment of the City for the subject property is the "highest and best use" for vacant land in the Beltline, at \$215 PSF.

On the basis of the City's "2010 Beltline Influence Chart", the Complainant argued that because of the L-shape configuration of the subject building, the owner is entitled to a 15 percent reduction as noted in the Chart, due to its SPR (Shape-Reduced Functionally).

The City argued before the Board that the adjacent lot to the subject property, known as 101 was already owned by the subject owner of the Auto-body shop. Before the Board, the Respondent presented the following evidence to verify his claim:

- there was documentation to show that a land transfer occurred for lot 101 in 2003,
- the consolidation of the two properties were undertaken by the City in 2005;
- the parcel of land of 41,958 SF included both parcels of land; and
- the property detail report for lot 101 does not exist and the legal address of 101 – 15 Ave SE was removed by the City in 2008.

### **V. Findings:**

The Complainant is not allowed a 15 percent reduction of his assessment on the grounds that the subject property is L-shaped.

**VI. Board Reasons For Decision:**

In evidence before the Board, it became clear that the property in lot 101 had been acquired earlier by the owner of the subject property with the address 112 17 Avenue SE. It was also not disputed by the Complainant that the subject area of 41,958 SF encompassed both lots 112 and 101. In addition, neither party could produce a property detail report for Lot 101 for 2010.

On the basis of documentation produced by the City, it appears that Lots 112 and 101 are owned by the same owner; therefore the lot is rectangular and not L-shaped. Therefore the Complainant is not allowed a 15 percent reduction of his current assessment for an L-shaped configuration, as described in the City's Chart for Beltline properties in 2010.

**VII. Decision:**

The Board confirms the assessment for the subject property at \$9,470,000.

DATED AT THE CITY OF CALGARY THIS 2<sup>nd</sup> DAY OF DECEMBER 2010.

  
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J. Gilmour  
Presiding Officer

*An appeal may be made to the Court of Queen's Bench on a question of law or jurisdiction with respect to a decision of an assessment review board.*

*Any of the following may appeal the decision of an assessment review board:*

- (a) the complainant;*
- (b) an assessed person, other than the complainant, who is affected by the decision;*
- (c) the municipality, if the decision being appealed relates to property that is within the boundaries of that municipality;*
- (d) the assessor for a municipality referred to in clause (c).*

*An application for leave to appeal must be filed with the Court of Queen's Bench within 30 days after the persons notified of the hearing receive the decision, and notice of the application for leave to appeal must be given to*

- (a) the assessment review board, and*
- (b) any other persons as the judge directs.*